Please amend the claims as follows:

1.   (Currently Amended)   A method ~~of synthesizing an~~for generating a wideband time domain output audio signal ~~on the basis of an~~comprising a left had audio signal component and a right hand signal component from a wideband time domain input audio signal, ~~the input audio signal comprising a plurality of input sub-band signals,~~ the method comprising the steps of:

transforming ~~(T) at least one~~the wideband time domain input audio signal to a sub-band domain input signal comprising a plurality of input sub-band signals, ~~from~~the input sub-band ~~domain to frequency domain to obtain at least one respective transformed signal,~~signals in a first frequency range of the wideband frequency range having a narrower frequency band than the input sub-band signals in a second frequency range of the wideband frequency range;

delaying ~~(D₀...ₙ) and transforming~~the ~~at least one input~~ sub-band ~~signal~~signals so as to obtain ~~at least one respective transformed~~delayed ~~signal~~sub-band signals;

deriving ~~(P) at least two~~a first and a second processed ~~signals~~sub-band signal ~~from the at least one~~by mixing a sub-band signal and a corresponding delayed sub-band signal; ~~transformed signal and the at least one transformed delayed signal,~~

inverse transforming ~~(TI)~~the first processed sub-band signals so as to obtain the left hand audio signal component of the

wideband time domain output audio signal, and inverse transforming the second processed sub-and signals so as to obtain the right hand audio signal component of the wideband time domain output audio signal ~~from frequency domain to sub-band domain to obtain respective processed sub-band signals, and~~

~~synthesizing the output audio signal from the processed sub-band signals~~.

2-15. (Cancelled).

16. (Currently Amended)   A device for ~~synthesizing an~~generating a wideband time domain output audio signal ~~on the basis of an~~comprising a left had audio signal component and a right hand signal component from a wideband time domain input audio signal, ~~the input audio signal comprising a plurality of input sub-band signals,~~ the device comprising:

~~means~~a transformer unit for transforming (T) ~~at least one~~the wideband time domain input audio signal into a sub-band domain input signal comprising a plurality of input sub-band signals, the input ~~signal from~~sub-band signals in a first frequency range of the wideband frequency range having a narrower frequency band than the input sub-band signals in a second frequency range of the wideband frequency range;~~domain to frequency domain to obtain at least one respective transformed signal,~~

means ~~a delay unit~~ for delaying ~~(Do...,) and transforming~~ the ~~at least one input~~ sub-band ~~signal~~ signals so as to obtain ~~at least one respective transformed~~ delayed sub-band signals ~~signal~~;

means ~~a mixing unit~~ for deriving ~~(P) at least two~~a first and a second processed ~~signals from the at least one transformed~~signal by mixing a sub-band signal and ~~the at least one transformed~~a corresponding delayed sub-band signal~~;~~ and

means ~~an inverse transformation unit~~ for inverse transforming ~~(T⁻¹) the~~ first processed sub-band signals ~~from frequency domain to sub band domain~~so as to obtain ~~respective processed sub band signals, and~~

~~means for synthesizing the output audio signal from the processed sub-band signals~~the left hand audio signal component of the wideband time domain output audio signal, and for inverse transforming the second processed sub-band signals so as to obtain the right hand audio signal component of the wideband time domain output audio signal.

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17-18.   (Cancelled).

19.   (New)   The device as claimed in claim 16, wherein the first frequency range is a low frequency portion of the wideband frequency range and the second frequency range is a high frequency portion of the wideband frequency range.

20. (New)   The device as claimed in claim 16, wherein the transformation unit comprises:

a first transformation block for transforming the wideband time domain input audio signal into a plurality of narrow band sub-band signals in said first and second frequency range;

a second transformation block for transforming the narrow band sub signals in said first frequency range into the input sub-band signals in said first frequency range, the bandwidth of the input sub-band signals in said first frequency range being smaller than the bandwidth of the narrow band sub-signals in said first frequency range; and

a delay block for delaying the narrow band sub-signals in the second frequency range so as to obtain the input sub-band signals in said second frequency range,
and wherein the inverse transformation unit comprises:

a first inverse transformation block for inverse transforming the first processed sub-band signals in said first frequency range into first processed narrow band sub-band signals in said first frequency range, the bandwidth of the first processed narrow band sub-band signals being larger than the bandwidth of the first processed sub-band signals;

a second inverse transformation block for inverse transforming the second processed sub-band signals in said first frequency range into second processed narrow band sub-band signals in said first frequency range, the bandwidth of the second

processed narrow band sub-band signals being larger than the bandwidth of the second processed sub-band signals;

a third inverse transformation block for inverse transforming the first processed narrow band sub-band signals in said first frequency range and the first processed sub-band signals in said second frequency range into said left hand audio signal component of the wideband time domain audio output signal; and

a fourth inverse transformation block for inverse transforming the second processed narrow band sub-band signals in said first frequency range and the second processed sub-band signals in said second frequency range into said right hand audio signal component of the wideband time domain output audio signal.

21. (New)   The device as claimed in claim 16, wherein the mixing unit derives the first and a second processed sub-band signal from the sub-band signal and the corresponding delayed sub-band signal under the influence of parameter signals.

22. (New)   The device as claimed in claim 21, wherein the mixing unit derives the first processed sub-band signal by combining, in a first combining step, the sub-band signal and the corresponding delayed sub-band signal under the influence of the parameter signals, and derives the second processed sub-band signal by combining, in a second combining step, the sub-band signal and the corresponding delayed sub-band signal under the influence of the parameter signals, said combining steps including scaling

and/or phase modifying the sub-band signal and the corresponding delayed sub-band signal.